Partnership name	Partnership account number	Fiscal period end	Original
		Year Month Day	Amended

- Fill out this schedule if, at any time during the fiscal period, your partnership owned eligible capital property.

- A separate cumulative eligible capital account must be kept for **each** business operated by the partnership.

- All the information requested in this form and in the documents supporting your information return is "prescribed information".

- Fill out this schedule using the instructions in Guide T4068, *Guide for the Partnership Information Return (T5013 forms)*.

- Attach the original copy of each completed Schedule 10 required to Form T5013 FIN, *Partnership Financial Return*.

If you are electing under subsection 14(1.01) or 14(1.02), first complete the election below Part 1, then complete Part 2.

Part 1 – Subsection 14(1.01) or 14(1.02) election for eligible capital property (other than goodwill) disposed of in the fiscal period

Eligible capital property disposed of during the fiscal period (describe): **100** _____

Actual proceeds of disposition . . . . **101** _____
(For a subsection 14(1.02) election, attach a schedule showing the calculation.)

Eligible capital expenditures (ECE) for the acquisition of the eligible capital property . . . . **102** _____
(For a subsection 14(1.02) election, this has to be property that was acquired with pre-1972 outlays or expenditures.)
- If the amount on line 101 is greater than the amount on line 102, add the amount from line 102 as proceeds of disposition on line 243 in Part 2 below.
- If the amount on line 102 is greater than the amount on line 101, your partnership cannot elect under subsection 14(1.01) or (1.02) for this property.

Excess (amount from line 101 **minus** amount from line 102; if result is negative, enter "0") . . . . **103** _____
(Enter the amount from line 103 in the partnership's capital gain for the fiscal period on line 982 in Part 11 of Schedule 6.)
If the amount on line 103 is positive and your partnership wants to elect under subsection 14(1.01) or 14(1.02), an authorized partner has to complete the "Election" area below.

Election

I, _____ , a member of the partnership authorized to act for the partnership, elect (✓) under
_____ Name (print) _____

subsection 14(1.01) ☐   or subsection 14(1.02) ☐   on behalf of all the members of the partnership to remove the above eligible capital property from

the cumulative eligible capital pool and recognize a capital gain in the fiscal period as if the property were an ordinary non-depreciable capital property.

_____   _____
Authorized partner's signature   Date (YYYY/MM/DD)

Part 2 – Calculation of the current fiscal period's deduction and carryforward

Cumulative eligible capital (CEC) balance at the beginning of the fiscal period:
Enter the ending CEC balance from the previous fiscal period's Schedule 10. If negative, enter "0". . . . . **200** _____ A

Add: Cost of eligible capital property acquired during the fiscal period. . . . . **222** _____ × 3/4 = + _____ B

Subtotal (line A **plus** line B) **230** = _____ C

Deduct: Proceeds of disposition (less outlays and expenses) of eligible capital property. . . . . **242** _____ D

Eligible capital expenditures (ECE) from line 102 in Part 1 above to remove the eligible capital property from the CEC pool . . . . **243** + _____ E

Forgiven debt obligation designated by the partnership under subsection 80(7) . . . . **244** + _____ F

Subtotal (**add** lines D, E, and F) **248** = _____ × 3/4 = − _____ G

CEC balance, before calculating the current fiscal period's deduction (line C **minus** line G) . . . . = _____ H
If the amount on line H is negative, enter "0" on line J and proceed to Part 3.

Current fiscal period's CEC deduction: Amount from line H **250** _____ × 7%* = − _____ I
(Enter the amount from line 250 on line 405 on Schedule 1)
* You can claim any amount up to the maximum deduction of 7%. The deduction may not exceed the maximum amount prorated by the number of days in the fiscal period divided by 365.

CEC balance at the end of the fiscal period (line H **minus** line I; if negative, enter "0"): . . . . **300** = _____ J

T5013 SCH 10 E (15)   (Vous pouvez obtenir ce formulaire en français à **www.arc.gc.ca/formulaires** ou en composant le **1-800-959-7775**.)   Page 1 of 2

Canada

Part 3 – **Calculation of the amounts to be included in income resulting from dispositions** (Complete this part if line H amount in Part 2 is negative)

Paragraph 14(1)(a) – Income recapture inclusion:

Negative amount from line H in Part 2 (show as a positive amount). . . . . _____ K

Total CEC deductions claimed for fiscal periods ending after adjustment time. . . . . **400** _____ 1

Total previous subsection 80(7) forgiven debt obligation reductions . . . . **401** + _____ 2

Total CEC deductions claimed for fiscal periods ending before
the adjustment time (as defined in subsection 14(5)) . . . . **402** _____ 3

Total subsection 14(1) income inclusions for fiscal periods
ending before the adjustment time . . . . **403** – _____ 4

Line 3 **minus** line 4 (if negative, enter "0")   = _____ ▶ + _____ 5

Subtotal (**add** lines 1, 2, and 5)   = _____ 6

Total of all amounts included under subparagraph 14(1)(a)(iv) for
fiscal periods that ended before February 28, 2000. . . . . _____ 7

Total of all amounts included under paragraph 14(1)(a) for
fiscal periods that ended after February 27, 2000 . . . . + _____ 8

Subtotal (line 7 **plus** line 8)   **409** = _____ ▶ – _____ 9

Line 6 **minus** line 9 (if negative, enter "0")   = _____ ▶ _____ L

Recapture amount (Enter the amount from line K or line L, whichever is **less)** . . . . **410** _____ M
(Enter the amount from line M on line 108 of Schedule 1)

Paragraph 14(1)(b) – Residual income inclusion:

Negative amount from line H in Part 2 (show as a positive amount). . . . . _____ N

Deduct: Amount from line L above . . . . _____ O

Amount from line 5 above . . . . _____ × 1/2 + _____ P

Subtotal (line O **plus** line P) . . . . = _____ ▶ – _____ Q

Line N **minus** line Q . . . . = _____ R

× _____ 2/3

Residual income inclusion . . . . **420** = _____ S
(Enter the amount from line S on line 153 of Schedule 1)

Total of amounts from line M and line S. . . . . _____ T

Part 4 – **Calculation of the farming or fishing income eligible for the capital gains deduction**

Balance at the beginning of the fiscal period. . . . . **500** _____ A

All proceeds of disposition for the fiscal period from the disposition of eligible capital
property that is qualified farm or fishing property (QFFP) . . . . **501** _____ B

Deduct: All eligible capital expenditures for the eligible capital property
that is QFFP disposed for the fiscal period . . . . **502** _____ C

Outlays and expenses, related to the dispositions included
on line B above, not deductible in computing income . . . . **503** + _____ D

Add lines C and D. . . . . = _____ ▶ – _____ E

Line B **minus** line E (if negative, enter "0")   = _____ F

Line F × 1/2 = ▶ **505** + _____ G

Taxable capital gains for the fiscal period from the disposition of eligible capital property
that is QFFP of the business   **506** _____ H

Total farming income or fishing income eligible for the capital gains deduction from the
disposition of eligible capital property that is QFFP . . . . **507** + _____ I

Add lines H and I. . . . . = _____ ▶ **508** – _____ J

Ending balance – Line A **plus** line G **minus** line J (if negative, enter "0"). . . . . **510** = _____ K

Enter the amount from line S in Part 3 or line K in Part 4, **whichever is less**
(Enter each partner's share of the amount from line 520 in box 158 of the T5013 slips.) . . . . **520** _____ L

See the privacy notice on your return.